FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 408—*B. II., dated 4th April* 1940.

To

A. Heads of Offices.

Interpretation of the term "If he had held the officiating appointment substantively" appearing in Articles 82 (b) and 82 (c) (ii), Mysore Service Regulations in cases in which the substantive pay of the officer is in excess of the minimum pay of the appointment in which he acts.

According to letter No. Fl. 5104—S. & A. 255-39-2, dated the 14th February 1940 from the Financial Secretary to Government, the term "if he had held the officiating appointment substantively" appearing in clauses (b) and (c) (ii) of Article 82, Mysore Service Regulations (page 28) should in the cases referred to above, be interpreted to mean that the initial pay on which the acting allowance has to be calculated should first be fixed with reference to Article 85, Mysore Service Regulations and the acting allowances calculated on that stage of pay for the first year and on the next stage pay after the expiry of the period required to earn an increment and so on. An illustration is given below to make the point clear.

An officer drawing a substantive pay of Rs. 150, and acting in a higher appointment carrying a progressive pay of Rs. 120—10—200 is entitled to draw during the first year Rs. 150 (his substantive pay) plus 1/5ths of Rs. 150 (*i.e.*, the initial pay on which he would have been started if he had been appointed to the higher appointment substantively as per Article 85, Mysore Service Regulations, which will be limited to Rs. 150. After completing one year's officiating service in the higher grade (*i.e.*, the period required to earn an increment), the officer becomes entitled to draw salary at Rs. 150 (his substantive pay) plus 1/5th of 160 (the next stage in grade 120—10—200), limited in all to Rs. 160 His further increments will also be regulated accordingly.

Notification No. 409—B II, *dated* 17*th April* 1940.

To

1. All Departmental Officers.
2. The Secretary, Stores Purchase Committee.
3. Officers in charge of Industrial Concerns.
4. Auditors, Railway and Electrical Departments.
5. The Director of Public Instruction in Mysore (Financial Branch).

Subject.—Issues instructions in the matter of obtaining stamped receipts on bills before payment is arranged by means of cheques and drafts.

It has been brought to the notice of this office that in the case of payments made to firms by the issue of cheques on Banks, difficulty is often experienced in obtaining the necessary stamped acknowledgments. Delay is generally experienced in getting the stamped receipts in spite of reminders and in several cases the required receipts are not received at all. In those cases in which receipts are received, proper reference is not given to the bills in respect of which cheques were issued. The work of filing such stamped receipts correctly has also become a difficult matter. Under Note 1 to Article 13, M.C.A.C., Vol. I, any person having a claim against Government is required to present his voucher duly receipted and if necessary, bearing a stamp. Since the present practice of making payments before obtaining the stamped receipts of the firms results in the auditing offices being left without legally valid proof of payment in several cases, it is necessary that the rule in the Code quoted above should be enforced in future. The officers of all Departments of Government who make purchases of stores, etc., are therefore, requested to insert a condition in the purchase orders to the effect that the bills of the firms submitted for payment should be duly stamped with a receipt stamp whenever the claim exceeds Rs. 20. The instructions issued in this circular will come into force from 1st May 1940, after which date bills for amounts exceeding Rs. 20, submitted for preaudit and in respect of which cheques are required to be issued will be returned unaudited if they do not bear the receipt stamp.

In cases in which the amounts passed for payment differ from the amounts claimed, the differences will be explained to the concerned firms through disallowance memos.

M. VIRARAJA URS,
Comptroller.